

Board of Equalization Is Knocked Out.

County Attorney Westervelt has given opinion as to the relative taxing of the State Board of Equalization and the County Assessor, in which

Assessor is advised to ignore board altogether in making his reports, and to go right ahead as there was no such an organization in existence. The law giving the Board power to levy taxes is declared to be unconstitutional, and the force of the opinion is to the effect that the County Assessor is the official authorized to assess taxes under the provision of the State Constitution. This opinion is called out by the company that has arisen over the sale of the property of the Utah Railway and Power Co. Ben R. Eldredge, president of the company, and the two companies the property of the street railway company assessed by the County Assessor, that of the light and power company by the State Board of Equalization. This has been called out by a letter from the County Assessor Ben R. Eldredge, in which he says:

[illegible]

INTENT OF THE FRAMERS.

The evident intent of the framers of the Constitution was to prevent the States from passing the 31, Art. 12, and as further evinced by the proceedings of the Constitutional Convention, was that the Federal Government was to be a purely an equalizing board, and nothing more. It is true that the concluding words of the 31, Art. 12, are "and they shall also perform such other duties as may be prescribed by law." It is true that the word "duties" in these "other duties" can hardly be to include any duties or powers of the Legislature, in violation of the constitutional limitation, and to impose or confer upon the States.

Art. 12, Sec. 5 of the Constitution of the United States as follows: "The Legislature shall not impose taxes for the purchase of any title, nor for the purchase of any office, nor for the purchase of any special corporation," but may invest in the corporate authorities and officers of the State, and in the several cities, towns, villages, and counties, the power to assess and collect taxes for all purposes, except for the purchase of any title, office, or special corporation."

That the Legislature cannot do this is a well settled principle of law. It is forbidden to impose taxes for the purchase of a county, or to confer upon the Legislature the power to assess of such county, the power to assess and collect taxes for any county.

LEGISLATURE WENT TOO FAR.

It would appear that the Legislature had deliberately overstepped this limit in Secs. 2653, 2656, 2661, 2664 and 2665 in some other sections of the Revised Statutes. Under the law the Legislature has a right to confer upon the State Board of Equalization the power to assess certain classes of property in more than one county in order to provide the methods of apportioning such taxes as are levied (Sec. 2663) that "the assessment of the County Assessor, and that of the State Board of Equalization, is the only basis of taxation for county," etc. This law was passed in 1901 and the Legislature, apparently emboldened in its previous venture, proceeded still farther. In 1902 it passed a law which gave the words "operating in more than one county" to the State Board of Equalization to be assessed by the State Board of Equalization the net value of the property to be the basis of taxation for the county. These classes of property being referred to confer the right to levy taxes only upon the State Board certain classes of property, and the power is expressly limited by the Constitution to the State Board and the State authorities of the county. The County Assessor is a part of the State Board of Equalization and the Legislature, in Section 2663, of the Revised Statutes, has imposed upon the County Assessor certain duties in regard to the assessment of property in the county, and making certain returns regarding to property to be imposed by the State Board. In my opinion the State Board cannot

NO MORE THE STATE BOARD.

for a number of years. Such acquiescence may be the result of any one or more of a large variety of reasons. But if the excuse of acquiescence is in fact a wrongful acquiescence, it is not a right. Moreover, the fact that the State has acquiesced in the fact that there is no guaranty whatever if they will never be questioned.

If, as I am convinced is true, the acquisition of the land by the State for county purposes by the State Board is an absolutely unconstitutional and void act, it is not the act of a State, and at least is readily apparent. Any son or corporation whose property has been taken by the State Board, and who is dissatisfied with such taking, may with good reason refuse to acquiesce in the ground that it is based upon a void and illegal expropriation.

In asking a question of such wide and far-reaching importance, I have endeavored to give you my reasons for this opinion thus fully and in detail, in order that you may be satisfied that it may be thoroughly and clearly understood. Respectfully,

GEORGE WESTERVELT, County Attorney.

Because they were shown to be good boys in other respects, and because they would have had to go to jail if fined for their indiscretion, John Walkinshaw, Charles Woodward, H. Russell and R. G. Goldsborough were released on suspended sentence by Judge Diehl.

only witness for the prosecution was John McGeoghegan, who testified that he passed the boys twice. The first time the youngsters hailed two girls with such words as "Hello, Misses," "Hi, Misses," etc. The girls responded, "Hello, Mike." Woodward stepped out as though he were going to accompany the girls, but turned around and came back, amid the jeers of his companions.

The second time he came back, said Mr. Geoghegan, Walkinshaw said, "Here they come!" to a pair of young ladies who were embarrassed and indignant at the attention attracted.

"I asked him what he meant by insulting ladies," continued the witness, "and he said, 'I don't care for your business who I talk to.' The others laughed and thought it was a splendid joke."

"Did you hear any of the others speak to ladies?"

"No, nobody but Walkinshaw."

Officer Gairnsman testified that he made the arrest, and said that Woodward seemed to enjoy being arrested.

Waldkinshaw took the stand and testified that he knew all of the ladies testified to. He met the latter pair, he said, at Salt Lake air, and had also spoken with them at the same place. He said he was not sure that he had addressed them with the words, "Here they come," and that this was hardly the proper form of address for a woman of the street. He said that the thorough corroborated Waldkinshaw's testimony.

The employer of the Waldkinshaw boys was in the courtroom and put in a word in his behalf, saying that he was a steady worker, and that he was a good worker, and a rule. The Russell boy was a steady worker in his similar terms.

"I believe every word that Mr. George Russell has said," declared the court. "I can't say whether you knew the girls or not."

would impose a heavy fine if you were not good boys, but you would have to go to work and make criminals of you. But I give notice now that I will be back in court next week that I hear from the Chief of Police and citizens in suppressing this evil, and if you come before me again I will impose a very severe penalty. I will release you, and suspend sentence.

• • •

A. Hutchins
W. L. Price
S. N. Henderson
H. A. Silliam
William Jackson
H. H. Rowe
O. G. Bates
J. E. Healey

cause the warrant said he broke the law by painting catsup red. For Food Inspector Helmer says, red is plainly can be seen. That men who paint their catsup red with their cabbage green. They'll dabble white upon their eggs and stain their chocolate brown. And yellow in the market papers of the town."

"Not guilty," quoth the grocerman, and asked a week's delay.
Because the manufacturers have expected on the way.
The court was very willing to let the matter wait.
So February 15th was chosen as the date.

William Adams, whose drunk was alleged to be of the unlawful variety, pleaded guilty and shot the chute into Jailor Kimball's kindergarten for filth.

E. Saunders did not claim the \$200 but which he had posted for keeping a gambling house.

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Worth

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A thousand kinds
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It Pays to
Trade at
Great American Importing Tea Co's

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The Best Made.

Our line of Men's One Dollar Colored, Fancy and White Shirts are made from the best material and are guaranteed to give you the most wear for the money.

pay \$1.25 for at other places. Right up to the minute in style, fit and workmanship; made of fine percale and madras, with cuffs detached, and non-shrinkable neckbands. We've marked them at \$1.00, for we propose to sell the best shirt for \$1.00 that can be had anywhere.

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132 Main St.
Clothiers & Furnishers

One Price Plain Figures.

ESTABLISHED 1864
Fauerbach & Bro.
 ONE PRICE TO ALL. NEVER UNDERSOLD
 THESE ARE THE BEST SPECIALS
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 We Place on Sale Thursday Afternoon from
 2 to 5 O'Clock

is with complete assortments of

2 to 5 O'Clock.

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Ladies
Blouse
Sweaters

\$2.25

Our entire stock of Ladies' All
Wool Knitted Blouse Sweaters,
in colors, navy, gray, cardinal,
white and black, our \$4.00 and

or Bargains
WEEK'S SALE

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\$5.00 kinds: for three hours
 Thursday, 2 to 5, your choice—

\$2.25

<p>A Monster Special</p> <p>While they last. What a chance! THURSDAY AF. TEENON</p> <p>From 2 to 5 o'clock in our White Goods Department. Just 50 bolts. So if you get here late you may get left.</p> <p>WHITE ENGLISH LONG CLOTH</p>	<p>Black Dress Goods Dep't. SPECIAL</p> <p>Thursday from 2 to 5 o'clock.</p> <p>20 Pieces</p> <p>fancy silk finish all wool Henriettas, all</p>	<p>Boys' Clothing and Gents' Furnishing Department. SPECIAL.</p> <p>Thursday afternoon. Boys' Reefers, a very neat coat for the little fellows</p>
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<p>ti. Still Contain Our Sale of 1941</p>	<p>Nainsooc finished, 12 yards in each bolt, worth \$1.50 a piece; for the above, three hour, one bolt to a customer at a bolt—</p>	<p>wool French Serges, sold regularly at 66c, 50c, &c. Thursday only, from 2 to 5 p. m. SPECIAL at a yard—</p>	<p>4 to 7 years, regular \$1.00 and \$3.00 values, for three hours only, from 2 to 5 p. m.; for more than HALF PRICE—</p>	<p>For the Gre</p>
	<p>\$1.25</p>	<p>37½c</p>	<p>\$1.75</p>	

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Scientists, Excursion
.....to Provo..... 

Account Lecture by Judge Septimus J. Hanna,
Friday, February 5th, 1904.


FARE FOR ROUND TRIP—\$1.25. Special Train via S. P. L. A.
& S. L. R. R. Leaves Salt Lake at 6:30 p. m.; returning leaves
Provo 10:00 p. m.

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SCIENTIFIC COLLECTORS OF BAD DEBTS.
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 GENERAL MANAGER

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Do your good resolutions for the year need strengthening? HILL & HILL Whiskey will do it—a mellow, ripe bourbon, old enough for anyone. We are sole agents,
RIEGER & LINDLEY,
 "The Whiskey Merchants."



\$3 A MONTH \$3


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FOR ALL CATARRHAL CHRONIC DISEASES.

This Special Rate Applies to All
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WE ALSO CURE All Chronic Diseases of the
Lungs, Stomach, Kidneys and Liver and Diseases of
Women—Nervous and Private Diseases.

In All Private Diseases of Men, to Show Our Good Faith and Skill, we are
Always Willing to Wait For Our Fee Until a Cure is Effected.



Contracted Disorders
Be sure your cure is

What "Weakness" is and
How We Cure It.

VARIICOCELE.
Absolutely painless


Although "not one of our patients has ever had a relapse after we have discharged him," we are assured, and we cure in less time than the ordinary course of treatment require.

Specific Blood Poisons.
No dangerous minerals to drive the virus to the interior, but harmless blood-cleansing remedies that remove the last poisonous taint.

HOME CURES BY MAIL.
We make a specialty of curing patients by mail. We have cured thousands who have never seen us personally. If you are afflicted and cannot call, write us for advice and free sample with mail order and we will gladly send you everything you need.

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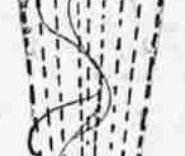
"BRAIN - FAG."



CLOSE mental concentration rapidly consumes the gray matter in certain Nerve cells. More nourishment is therefore needed to support that sort of brain-work than to support twice as much of a diffused and varied kind.

Nearly all great successes have been achieved through intense Concentration, which is like the "Burning Glass," that focuses sunlight so hotly upon a single spot as to set wood aflame.

The ability to Concentrate is reckoned equivalent




to having twice as much Brain power of non-
concentrating quality.

Ambitious people are therefore the greatest sufferers from "Brain-fag," which is exhaustion of reserve gray matter in certain Nerve Cells, frequently due to over-concentration.

When that reserve of gray matter is gone—the valuable power of concentration is lost, and only the right elements in food can quickly restore it.

These elements are Phosphate of Potash and Albumen, which are contained in the outer coats of wheat.



But,—the Miller carefully sifts out these dark parts in grinding Flour.

The outer coats are too fibrous to crush into fine Flour, and so dark in color as to prevent its sale to people who want white flour merely because it looks nice. *

"Grape-Nut" differs from all other Wheat foods in color as well as in nutritive quality.

It is dark brown, instead of white, or creamy, like other Wheat foods, because it contains all of the dark colored Bran-coats, in their

It is heavier than any other Wheat preparation because it is concentrated, and contains a high per cent. of the mineral elements that rebuild Brain and Nerve tissue.

But,—though heavier and darker, a Government Analysis proves it to be eighteen times more digestible than Oatmeal, and three times as ready for assimilation as the average Wheat food.

“Grape-Nuts” contains the best Brain and Nerve materials, pre-digested past the Liver Stage, so that the imperfect stomach of the average person can get all the nutrition out of it.

It promptly repairs “Brain-flag” and is the correct food for thinkers and energetic Brain-workers.

Grape = "The food that brains are made of" = Nuts



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A great remedy for every sort of Cough and Cold. It relieves throat irritations, stops night coughing. The healing and soothing properties of Pine and Tar are carried to the seat of trouble.

It Touches the Tickle.

Its best recommendation is that people who try it once use it — afterward whenever a Cough Remedy is required and recommend it to their friends. Good for young and old.

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For Inflammation of Catarrh
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Kidney. No cure no pay.
Cures quickly and Permanently the worst cases of
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	\$1.25	37½c	\$1.75	

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Be sure your cure is
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